

**Amendments to the Claims:**

This listing of claims will replace the listing of claims as pending in the present application (according to the amendments made under Article 19):

**Listing of Claims:**

Claim 1 (canceled).

Claim 2 (original - Article 19): A manufacturing method of a Ta sputtering target in which a Ta ingot or billet formed by melting and casting is subject to forging, annealing, rolling processing and the like to prepare a sputtering target, wherein the ingot or billet is forged and thereafter subject to recrystallization annealing at a temperature of 1373K to 1673K, and forging and recrystallization annealing at a temperature of 1373K to 1673K are repeated at least twice.

Claims 3-10 (canceled).